

ORDINANCE NO. 2007 - 8-21

**WHEREAS**, I.C. 6-9-39 authorizes the County Council to impose, by ordinance, a local county option dog tax of not more than \$5 per dog and a kennel fee of \$30 for less than 6 dogs and \$50 for 6 or more dogs, and

**WHEREAS**, I.C. 6-9-39 permits The County Council to authorize the manner and/or persons to be empowered to collect the county option dog tax, and

**WHEREAS**, Miami County, has experienced an issue with respect to maintaining an adequate level of service for the care and holding of stray animals in Miami County, Indiana.

**NOW THEREFORE BE IT ORDAINED BY THE COUNTY COUNCIL OF MIAMI COUNTY, INDIANA**, as follows:

**Section 1.** All definitions set forth in I.C. 6-9-39-1 et. seq. shall apply to this ordinance as if they were specifically included in this ordinance.

**Section 2.** Beginning January 1, 2008 and until further amended by ordinance, all owners of dogs shall pay the annual sum of \$5.00 per "taxable dog". Any person who harbors or keeps a taxable dog in or near the person's premises in the county, regardless of who owns the taxable dog. A person who harbors or keeps a taxable dog in the county is liable for the tax. Said County Option Dog Tax shall be due and payable on or before 30<sup>th</sup> day of May of each year.

**Section 3.** Every person that shall own, operate, lease, control or otherwise maintain a kennel, shall pay a county option dog tax in which:

(A) more than six (6) taxable dogs are kept for breeding, boarding, training, or sale, fifty dollars (\$50); or

(B) not more than six (6) taxable dogs are kept for breeding, boarding, training, or sale, thirty dollars (\$30).

(C) a separate license shall be obtained for each kennel notwithstanding the requirements of this ordinance.

**Section 4.**

(a) The Miami County Animal Control Officer, ~~Township Trustees~~ and designee of the Miami County Commissioners shall be designated to collect the County Option Dog Tax and to issue a County Option Dog Tax return form. All persons designated to collect the County Option Dog Tax shall also provide dog tags to each person upon payment to be worn by each dog.

(b) A collecting agent that collects the county option dog tax shall remit the balance of the money collected to the county treasurer by the tenth day of each month.

- (c) The County Treasurer may include a county option dog tax return form with every property tax statement that is mailed to a person under IC 6-1.1-22-8(a)(1). The County Treasurer shall use a form prescribed by the Department of Local Government Finance.

## **Section 5.**

- (a) The County Treasurer shall establish a County Option Dog Tax Fund.
- (b) At the time a County Option Dog Tax Fund is established under subsection (a), the County Treasurer shall establish a canine research and education account within the County Option Dog Tax Fund established under subsection (a).
- (c) Interest and investment income derived from money in a County Option Dog Tax Fund becomes part of the County Option Dog Tax Fund.
- (d) Money in a county's County Option Dog Tax Fund at the end of a calendar year does not revert to the county's general fund.
- (e) A County Treasurer that receives County Option Dog Tax Revenue under section 5 of this chapter shall deposit the money in the County Option Dog Tax Fund according to the following allocation:
  - (1) Twenty percent (20%) for the Purdue canine research and education account;
  - (2) Eighty percent (80%) for the uses designated by the County Council and to support the Animal Control Office and operational facilities.
- (f) The County Auditor and County Treasurer shall include the County Option Dog Tax Revenue received by the County Treasurer in the settlement procedures described in IC 6-01.1-27. Amounts accumulated in the county canine research and education account shall be paid to the State Treasurer in accordance with the procedure described in IC 6-1.1-27-3.

**Section 6.** The money in the County Option Dog Tax Fund, other than money allocated to the canine research and education account established may be used for any of the following purposes:

- (1) The use of animal care facilities.
- (2) Animal control, including dead animal disposal.
- (3) Reimbursement to farmers for livestock kills.
- (4) Reimbursement to people who have undergone rabies post exposure prophylaxis.

**Section 7.** In order for any person, firm or entity to obtain any money from the County Option Dog Tax Fund, the person, firm or entity shall:

1. Submit a claim on an approved form for the total amount requested from the County Option Dog Tax Fund.
  - I. Provide a detailed description of the facts concerning the animals that are killed, including the name of the owner of the animal (if any) that committed the acts leading to the death of the animals, and
  - ii. A list of the animals by age, type and breed which were killed in which a person, firm or entity is seeking reimbursement or
  - iii. A copy of a statement from a medical professional indicating the medical necessity for a person to undergo rabies post exposure prophylaxis and
  - iv. A copy of all medical bills incurred for those persons that have undergone rabies post exposure prophylaxis.
3. Have the claim approved by the County Commissioners.
4. Have funds appropriated by the County Council.
5. Follow all other procedures required by Indiana Law including but not limited to those under I.C. 15-5-7 et al.

**Section 8.** In the event that a dog is picked up by the Animal Control officer or any law enforcement official in which the owner has not paid the County Option Dog Tax and/or whose dog is not displaying a current dog tag, the owner shall be fined the total sum of \$50 plus the cost of the County Option Dog Tax for the first violation and \$100.00 plus the cost of the County Option Dog Tax for each subsequent violation committed by that owner. This money collected shall be used as follows:

(1) 80% goes to subsidize the Animal Control Office Fund etc.

(2) 20% goes to Purdue Canine Research and Education Account.

**Section 9.**

(a) In the event that any dog is confined by Miami County in any of its facilities owned or leased and the owner has paid the County Option Dog Tax, then the owner shall pay to the County the sum of \$25 per day in which the dog is detained in its facilities.

This Ordinance shall be in effect upon its passage and such publication as required by law.

Adopted this 21 day of August, 2007.

MIAMI COUNTY COUNCIL

William E. Click  
WILLIAM CLICK

Shirley A. Mull  
SHIRLEY A MULL

Ralph Duckwall  
RALPH DUCKWALL

Alan R. Hunt  
ALAN HUNT

Dick Wiles  
DICK WILES

Steve McAuliffe  
STEVE MCAULIFFE

Attest:

Jan Kendall  
JAN KENDALL

Brenda Weaver  
Brenda Weaver, Miami County Auditor